

Maine Revised Statutes
Title 36: TAXATION
Chapter 831: PROCEDURE AND ADMINISTRATION

§5285-A. BONE MARROW SCREENING FUND CHECKOFF

1. Bone Marrow Screening Fund. When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Bone Marrow Screening Fund established in Title 22, chapter 250-A. A taxpayer who is not entitled to a refund under this Part may contribute to the Bone Marrow Screening Fund by including with that taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Bone Marrow Screening Fund: () \$5, () \$10, () \$25 or () Other \$."

[2007, c. 240, Pt. TT, §2 (AMD); 2007, c. 240, Pt. TT, §3 (AFF) .]

2. Contributions credited to the Bone Marrow Screening Fund. The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Bone Marrow Screening Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Bone Marrow Screening Fund.

[2011, c. 685, §7 (AMD) .]

3. Effective date. This section applies to tax years beginning on and after January 1, 2000.

[1999, c. 731, Pt. SS, §2 (NEW) .]

SECTION HISTORY

1999, c. 731, §SS2 (NEW). 2007, c. 240, Pt. TT, §2 (AMD). 2007, c. 240, Pt. TT, §3 (AFF). 2011, c. 685, §7 (AMD).

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